

House Amendment 8365

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1 1 Amend Senate File 2298, as amended, passed, and
1 2 reprinted by the Senate as follows:
1 3 #1. Page 28, line 15, by striking the figure
1 4 <5,784,500>, and inserting the following:
1 5 <6,084,500>.
1 6 #2. Page 34, by striking lines 33 and 34 and
1 7 inserting the following:
1 8 <..... \$ 4,889,124
1 9 FTEs 94.20>
1 10 #3. Page 35, by striking lines 15 through 20.
1 11 #4. Page 63, by inserting after line 5, the
1 12 following:
1 13 1 14 amended by adding the following new subsection:
1 15 NEW SUBSECTION. 26. Adopt rules that set
1 16 standards for the approval of teacher intern
1 17 preparation programs in accordance with section
1 18 262.76. The state board shall process and respond to
1 19 an application submitted by a higher education
1 20 institution or consortium in accordance with section
1 21 262.76 within six months after the date of receipt of
1 22 the application.>
1 23 #5. Page 65, by inserting after line 6, the
1 24 following:
1 25 NEW SECTION. 262.76 TEACHER INTERN
1 26 PREPARATION PROGRAM.
1 27 The state board of regents and the colleges of
1 28 education at its institutions of higher learning shall
1 29 work cooperatively with other accredited postsecondary
1 30 institutions with practitioner preparation programs
1 31 and the department of education to ensure that at
1 32 least one teacher intern preparation program is
1 33 established within the state that meets the standards
1 34 as provided in 281 IAC ch. 77. Not later than July 1,
1 35 2005, the board shall establish the teacher intern
1 36 preparation program wholly within one of its higher
1 37 education institutions or through a consortium of
1 38 institutions. The board may also consider cooperative
1 39 arrangements with other higher education institutions,
1 40 including those that do not have practitioner
1 41 preparation programs, or with area education agencies
1 42 provided any program established by such a cooperative
1 43 arrangement meets the standards as provided in 281 IAC
1 44 ch. 77.>
1 45 #6. Page 65, line 22, by inserting after the word
1 46 <contracts> the following: <, if applicable,>.
1 47 #7. Page 161, by striking lines 2 through 12.
1 48 #8. Page 169, by striking lines 3 through 16.
1 49 #9. Page 169, line 27, by striking the words <the
1 50 effective date of this Act> and inserting the
2 1 following: <July 1, 2004>.
2 2 #10. Page 170, by striking lines 1 through 17.
2 3 #11. Page 171, by inserting after line 30 the
2 4 following:
2 5 NEW SECTION. 564.9 DEPARTMENT OF
2 6 NATURAL RESOURCES == ACCESS.
2 7 1. The department of natural resources shall grant
2 8 the owner of a parcel of land access to a public road
2 9 if any of the following applies:
2 10 a. It is otherwise impossible for the owner to
2 11 access the public road because the parcel is
2 12 surrounded by land held by the department.
2 13 b. The parcel is otherwise surrounded by land with
2 14 a topography that makes access unreasonable.
2 15 c. Access by another way would cause degradation
2 16 or destroy the integrity of the land.
2 17 2. The department may grant access to the owner by
2 18 the sale, exchange, or other transfer of land or by
2 19 the grant of an easement.
2 20 3. A person entitled to access as provided in this
2 21 section may construct a road for automobile traffic
2 22 from the parcel to the public road. The owner shall
2 23 be responsible for constructing and maintaining any
2 24 private road from the parcel to the public road which
2 25 shall not be more than twenty feet in width unless

2 26 otherwise agreed to by the parties.>
2 27 #12. By striking page 173, line 28, through page
2 28 174, line 11.
2 29 #13. Page 177, line 17, by striking the word and
2 30 figures <13B.4, subsection 2,>.
2 31 #14. Page 177, by striking lines 20 through 24.
2 32 #15. Page 182, line 28, by striking the words
2 33 and
2 34 inserting the following: .
2 35 #16. Page 184, by striking lines 19 through 34.
2 36 #17. By striking page 184, line 35, through page
2 37 185, line 9.
2 38 #18. By striking page 192, line 29, through page
2 39 193, line 30, and inserting the following:
2 40 _____. Section 425.1, subsection 1, unnumbered
2 41 paragraph 1, Code Supplement 2003, is amended to read
2 42 as follows:
2 43 A homestead credit fund is created. ~~There is~~
2 44 ~~appropriated annually from the general fund of the~~
2 45 ~~state Notwithstanding any conflicting provisions of~~
2 46 ~~section 8.56, there is appropriated for the fiscal~~
2 47 ~~year beginning July 1, 2004, and ending June 30, 2005,~~
2 48 ~~from the cash reserve fund created in section 8.56 to~~
2 49 ~~the department of revenue to be credited to the~~
2 50 ~~homestead credit fund, an amount sufficient equal to~~
3 1 ~~one hundred two million nine hundred forty-five~~
3 2 ~~thousand three hundred seventy-nine dollars to~~
3 3 implement this chapter.
3 4 Sec. _____. Section 425.19, Code 2003, is amended to
3 5 read as follows:
3 6 425.19 CLAIM AND CREDIT OR REIMBURSEMENT.
3 7 Subject to the limitations provided in this
3 8 division, a claimant may annually claim a credit for
3 9 property taxes due during the fiscal year next
3 10 following the base year or claim a reimbursement for
3 11 rent constituting property taxes paid in the base
3 12 year. The amount of the credit for property taxes due
3 13 for a homestead shall be paid on June 15 of each year
3 14 by the director to the county treasurer who shall
3 15 credit the money received against the amount of the
3 16 property taxes due and payable on the homestead of the
3 17 claimant and the amount of the reimbursement for rent
3 18 constituting property taxes paid shall be paid to the
3 19 claimant ~~from by the state general fund~~ on or before
3 20 December 31 ~~of each year unless otherwise provided.~~
3 21 Sec. _____. Section 425.23, subsection 3, paragraph
3 22 a, Code Supplement 2003, is amended to read as
3 23 follows:
3 24 a. A person who is eligible to file a claim for
3 25 credit for property taxes due and who has a household
3 26 income of eight thousand five hundred dollars or less
3 27 and who has an unpaid special assessment levied
3 28 against the homestead may file a claim for a special
3 29 assessment credit with the county treasurer. The
3 30 department shall provide to the respective treasurers
3 31 the forms necessary for the administration of this
3 32 subsection. The claim shall be filed not later than
3 33 September 30 of each year. Upon the filing of the
3 34 claim, interest for late payment shall not accrue
3 35 against the amount of the unpaid special assessment
3 36 due and payable. The claim filed by the claimant
3 37 constitutes a claim for credit of an amount equal to
3 38 the actual amount due upon the unpaid special
3 39 assessment, plus interest, payable during the fiscal
3 40 year for which the claim is filed against the
3 41 homestead of the claimant. However, where the
3 42 claimant is an individual described in section 425.17,
3 43 subsection 2, paragraph "b", and the tentative credit
3 44 is determined according to the schedule in subsection
3 45 1, paragraph "b", subparagraph (2), of this section,
3 46 the claim filed constitutes a claim for credit of an
3 47 amount equal to one-half of the actual amount due and
3 48 payable during the fiscal year. The treasurer shall
3 49 certify to the director of revenue not later than
3 50 October 15 of each year the total amount of dollars
4 1 due for claims allowed. The amount of reimbursement
4 2 due each county shall be paid by the director of
4 3 revenue by November 15 of each year, drawn upon
4 4 warrants payable to the respective treasurer. ~~There~~
4 5 ~~is appropriated annually from the general fund of the~~
4 6 ~~state to the department of revenue an amount~~

~~4 7 sufficient to carry out the provisions of this~~
~~4 8 subsection. The treasurer shall credit any moneys~~
4 9 received from the department against the amount of the
4 10 unpaid special assessment due and payable on the
4 11 homestead of the claimant.
4 12 Sec. _____. Section 425.39, Code Supplement 2003, is
4 13 amended to read as follows:
4 14 425.39 FUND CREATED == APPROPRIATION == PRIORITY.
4 15 The elderly and disabled property tax credit and
4 16 reimbursement fund is created. ~~There is appropriated~~
~~4 17 annually from the general fund of the state~~
4 18 Notwithstanding any conflicting provisions of section
4 19 8.56, there is appropriated for the fiscal year
4 20 beginning July 1, 2004, and ending June 30, 2005, from
4 21 the cash reserve fund created in section 8.56 to the
4 22 department of revenue to be credited to the elderly
4 23 and disabled property tax credit and reimbursement
4 24 fund, from funds not otherwise appropriated, an amount
4 25 sufficient equal to nineteen million five hundred
4 26 forty thousand dollars to implement this division for
4 27 claimants described in section 425.17, subsection 2,
4 28 paragraph "a". If the sum of the amount of claims for
4 29 credit for property taxes due plus the amount of
4 30 claims for reimbursement for rent constituting
4 31 property tax paid which are to be paid during the
4 32 fiscal year beginning July 1, 2004, exceeds the amount
4 33 appropriated in this section, the director of revenue
4 34 shall prorate the payments for the property tax credit
4 35 and for reimbursement for rent constituting property
4 36 tax paid. In order for the director to carry out the
4 37 requirements of this section, notwithstanding any
4 38 provision to the contrary in this chapter, claims for
4 39 reimbursement for rent constituting property taxes
4 40 paid filed before May 1, 2005, shall be eligible to be
4 41 paid during the fiscal year ending June 30, 2005, and
4 42 those claims filed on or after May 1, 2005, shall be
4 43 eligible to be paid during the fiscal year beginning
4 44 July 1, 2005, and the director is not required to make
4 45 payments to counties for the property tax credit
4 46 before June 15, 2005.
4 47 Sec. _____. Section 425A.1, Code 2003, is amended to
4 48 read as follows:
4 49 425A.1 FAMILY FARM TAX CREDIT FUND.
4 50 The family farm tax credit fund is created in the
5 1 office of the treasurer of state. There shall be
5 2 transferred annually to the fund the first ten million
5 3 dollars of the amount ~~annually~~ appropriated to the
5 4 agricultural land credit fund, provided in section
5 5 426.1. ~~Any balance in the fund on June 30 shall~~
~~5 6 revert to the general fund.~~
5 7 Sec. _____. Section 426.1, Code 2003, is amended to
5 8 read as follows:
5 9 426.1 AGRICULTURAL LAND CREDIT FUND.
5 10 There is created as a permanent fund in the office
5 11 of the treasurer of state a fund to be known as the
5 12 agricultural land credit fund, ~~and for the purpose of~~
~~5 13 establishing and maintaining this fund for each fiscal~~
~~5 14 year there is appropriated thereto from funds in the~~
~~5 15 general fund not otherwise appropriated the sum of~~
~~5 16 thirty-nine million one hundred thousand dollars.~~
5 17 Notwithstanding any conflicting provisions of section
5 18 8.56, there is appropriated for the fiscal year
5 19 beginning July 1, 2004, and ending June 30, 2005, from
5 20 the cash reserve fund created in section 8.56 to the
5 21 agricultural land credit fund the sum of thirty-four
5 22 million six hundred ten thousand one hundred eighty-
5 23 three dollars of which the first ten million dollars
5 24 shall be transferred to and deposited into the family
5 25 farm tax credit fund created in section 425A.1. Any
~~5 26 balance in said fund on June 30 shall revert to the~~
~~5 27 general fund.~~
5 28 Sec. _____. Section 426A.1A, Code 2003, is amended
5 29 by striking the section and inserting in lieu thereof
5 30 the following:
5 31 426A.1A APPROPRIATIONS.
5 32 Notwithstanding any conflicting provisions of
5 33 section 8.56, there is appropriated for the fiscal
5 34 year beginning July 1, 2004, and ending June 30, 2005,
5 35 from the cash reserve fund created in section 8.56 to
5 36 the department of revenue the sum of two million five
5 37 hundred sixty-eight thousand four hundred two dollars

5 38 to fund the credits provided under this chapter.
5 39 Sec. _____. Section 426A.4, Code Supplement 2003, is
5 40 amended to read as follows:
5 41 426A.4 CERTIFICATION BY DIRECTOR OF REVENUE.
5 42 Sums distributable from the ~~general fund of the~~
5 43 state shall be allocated annually to the counties of
5 44 the state. On September 15 annually the director of
5 45 revenue shall certify and draw warrants to the
5 46 treasurer of each county payable from the ~~general~~
5 47 designated fund of the state in the amount claimed.
5 48 Payments shall be made to the treasurer of each county
5 49 not later than September 30 of each year.

5 50 Sec. _____. Section 426A.6, Code Supplement 2003, is
6 1 amended to read as follows:

6 2 426A.6 SETTING ASIDE ALLOWANCE.
6 3 If the director of revenue determines that a claim
6 4 for military service tax exemption has been allowed by
6 5 a board of supervisors which is not justifiable under
6 6 the law and not substantiated by proper facts, the
6 7 director may, at any time within thirty=six months
6 8 from July 1 of the year in which the claim is allowed,
6 9 set aside the allowance. Notice of the disallowance
6 10 shall be given to the county auditor of the county in
6 11 which the claim has been improperly granted and a
6 12 written notice of the disallowance shall also be
6 13 addressed to the claimant at the claimant's last known
6 14 address. The claimant or the board of supervisors may
6 15 appeal to the state board of tax review pursuant to
6 16 section 421.1, subsection 4. The claimant or the
6 17 board of supervisors may seek judicial review of the
6 18 action of the state board of tax review in accordance
6 19 with chapter 17A. If a claim is disallowed by the
6 20 director of revenue and not appealed to the state
6 21 board of tax review or appealed to the state board of
6 22 tax review and thereafter upheld upon final
6 23 resolution, including judicial review, the credits
6 24 allowed and paid ~~from the general fund of~~ by the state
6 25 become a lien upon the property on which the credit
6 26 was originally granted, if still in the hands of the
6 27 claimant and not in the hands of a bona fide
6 28 purchaser, the amount so erroneously paid shall be
6 29 collected by the county treasurer in the same manner
6 30 as other taxes, and the collections shall be returned
6 31 to the department of revenue and credited to the
6 32 ~~general fund of the state fund from which the claim~~
6 33 was paid. The director of revenue may institute legal
6 34 proceedings against a military service tax exemption
6 35 claimant for the collection of payments made on
6 36 disallowed exemptions.

6 37 Sec. _____. Section 426A.8, unnumbered paragraphs 1
6 38 and 4, Code Supplement 2003, are amended to read as
6 39 follows:

6 40 If the amount of credit apportioned to any property
6 41 eligible to military service tax exemption under this
6 42 chapter in any year shall exceed the total tax,
6 43 exclusive of any special assessments levied against
6 44 such property eligible for military service tax
6 45 exemption, then the excess shall be remitted by the
6 46 county treasurer to the department of revenue to be
6 47 redeposited in the ~~general fund of the state from~~
6 48 which the credit was paid and reallocated the
6 49 following year by the department.

6 50 The amount of the credit shall be allocated and
7 1 paid from the surplus redeposited in the ~~general~~ fund
7 2 of the state provided for in the first paragraph of
7 3 this section.

7 4 Sec. _____. Section 426A.9, Code Supplement 2003, is
7 5 amended to read as follows:

7 6 426A.9 ERRONEOUS CREDITS.
7 7 If any claim is allowed, and subsequently reversed
7 8 on appeal, any credit shall be void, and the amount of
7 9 the credit shall be charged against the property in
7 10 question, and the director of revenue, the county
7 11 auditor and the county treasurer shall correct their
7 12 books and records. The amount of the erroneous
7 13 credit, when collected, shall be returned by the
7 14 county treasurer to the ~~general~~ fund of the state from
7 15 which the credit was paid.

7 16 Sec. _____. Section 435.22, subsection 5, unnumbered
7 17 paragraph 6, Code Supplement 2003, is amended to read
7 18 as follows:

7 19 ~~There is appropriated annually from the general~~
7 20 ~~fund of the state. The appropriation made in section~~
7 21 ~~425.39 shall be available to the department of revenue~~
7 22 ~~an amount sufficient to carry out this subsection.>~~
7 23 #19. Page 203, by inserting after line 16 the
7 24 following:
7 25 _____. MODIFIED ADDITIONAL ALLOWABLE GROWTH.
7 26 For the fiscal year beginning July 1, 2004, and ending
7 27 June 30, 2005, notwithstanding anything contrary in
7 28 section 257.18, subsection 2, if the board adopts a
7 29 resolution, not later than April 15, 2004, to increase
7 30 its participation in the instructional support program
7 31 under section 257.18 and a petition is not filed or if
7 32 the question is submitted to the registered voters of
7 33 the school district and the question is approved, the
7 34 school budget review committee shall establish
7 35 modified allowable growth for the school district for
7 36 the fiscal year beginning July 1, 2004, for the amount
7 37 of increased spending authority. The modified
7 38 allowable growth shall equal the sum of the state aid
7 39 and property tax portion of the instructional support
7 40 program requested by the district. The district is
7 41 not eligible for state aid as determined under section
7 42 257.20 due to increased participation percent.>
7 43 #20. Page 204, by striking line 11 and inserting
7 44 the following:
7 45 _____. Sections 25B.7 and 266.39D, Code
7 46 Supplement 2003, are>.
7 47 #21. Page 204, line 19, by striking the figure <,
7 48 257.16,>.
7 49 #22. Page 204, by striking lines 32 through 34 and
7 50 inserting the following:
8 1 <_____. The section of this division of this Act
8 2 providing modified allowable growth for school
8 3 districts to participate in an instructional support
8 4 program, being deemed of immediate importance, takes
8 5 effect upon enactment.>
8 6 #23. By renumbering, relettering, or redesignating
8 7 and correcting internal references as necessary.
8 8
8 9
8 10
8 11 COMMITTEE ON APPROPRIATIONS
8 12 DIX of Butler, Chairperson
8 13 SF 2298.217 80
8 14 mg/sh